Docket No.: 1422-0702PUS1 (PATENT)

## IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Patent Application of: Masayoshi HANDA et al.

Application No.: 10/561,450 Confirmation No.: 6369

Filed: December 20, 2005 Art Unit: 1796

For: WATER-ABSORBING RESIN COMPOSITION Examiner: N. M. Buie

## LETTER

Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Sir:

Under the provisions of MPEP § 2001.06(b), the Examiner is hereby advised of the following co-pending U.S. Application(s):

Appl. No.	Filing Date	Group
11/806,772	June 4, 2007	1796

The subject matter contained in the above-listed co-pending U.S. application(s) may be deemed to relate to the present application, and thus may be material to the prosecution of this instant application.

Copies of cited U.S. patent application(s) (specification, claims, and the drawings) or copies of the portion(s) of the application(s) which caused it(them) to be cited, including any claims directed to such portion(s) are attached hereto.

Copies of the cited U.S. patent application(s) (specification, claims, and the drawings) are available on the USPTO's Image File Wrapper. Therefore copies thereof need not be attached.

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The materials in the envelope are considered trade secrets and are being submitted for consideration under MPEP § 724.

The above-listed co-pending application(s) is(are) not to be construed as prior art. By bringing the above-listed application(s) to the attention of the Examiner, Applicant(s) do(does) NOT waive any confidentiality concerning the above-listed co-pending application(s) or this application. See MPEP § 101. Furthermore, if said application(s) should not mature into patents, such application(s) should be preserved in secrecy under the provisions of 35 U.S.C. § 122 and 37 C.F.R. § 1.14.

If necessary, the Commissioner is hereby authorized in this, concurrent, and future replies, to charge payment or credit any overpayment to our Deposit Account No. 02-2448 for any additional fees required under 37 C.F.R. § 1.16 or under § 1.17; particularly, extension of time fees.

Dated: SFP 0 5 2008

Respectfully submitted,

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